

Company registration number 07633990  
Charity registration number 1143654

# West Yorkshire Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Period from 13 May 2011 to 31 March 2012

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**West Yorkshire Sport**  
**Reference and Administrative Details**

<b>Charity name</b>	West Yorkshire Sport	
<b>Charity registration number</b>	1143654	
<b>Company registration number</b>	07633990	
<b>Principal office</b>	Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Registered office</b>	Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Trustees</b>	Philip Barker	(Appointed 13 May 2011)
	Lisa Dodd-Mayne, Chair	(Appointed 13 May 2011)
	David Gent	(Appointed 13 May 2011)
	Stewart Ross	(Appointed 13 May 2011)
<b>Chief executive officer</b>	Nigel Harrison	
<b>Solicitor</b>	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG	
<b>Bankers</b>	Barclays Bank Plc 39/47 Commercial Street Halifax HX1 1BE	
<b>Auditor</b>	Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS	

## **West Yorkshire Sport**

### **Trustees' Report**

The board of Directors present their annual report and accounts for the period ended 31 March 2012

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of directors. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, Charities Act 2011 and the Statement of Recommended Practice, 'Accounting and Reporting by Charities', issued 2005, updated 2008.

#### **Structure, Governance and Management**

West Yorkshire Sport (WYS) is a charitable company limited by guarantee, incorporated on 13 May 2011 and registered as a charity on 02 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

WYS previously existed as a partnership of the five local authorities in West Yorkshire and was hosted by Kirklees Council. As part of the initial set up of the new company and charity it was agreed that three of the members of the existing management committee would become the trustees of the new charity with the addition of one other trustee who had been integral in setting up the original County Sports Partnership (CSP) in West Yorkshire. Local authority membership of the new board of trustees is limited to 50% of the total number of trustees to avoid controlled company status. All balances held by Kirklees Council were transferred to the new company during 2011/12 and more information on this transfer can be found in note 3 on page 14.

The trustees of the charity have control of the charity and its property and funds. All trustees are by virtue of their appointment also members of the charity and no other person other than a trustee may be admitted as a member of the charity. The subscribers to the Memorandum of Association are still the only trustees and any further appointments are to be made by the trustees. A policy for the recruitment, training and induction of new trustees will be developed in the new financial year.

The Board has a maximum of 12 trustees at any one time but is currently made up of the four original members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

#### **Related Parties**

None of the trustees receive remuneration or other benefit from their work with WYS and any connection between a trustee or senior manager with a related party must be disclosed to the board of trustees. In 2011/12 there were no such related party transactions.

WYS is one of 49 CSPs in England who share best practice and information through the County Sports Partnership Network (CSPN). The CSPN has a Board made up of nine directors from individual CSPs and also has lead officers on each of their five work strands. The Chief Executive of WYS leads on the National Governing Body (NGB) sport work strand.

#### **Risk Management**

The Board of Trustees reviewed the Risk Management Plan in December 2011 which included the major risks to which West Yorkshire Sport is exposed. As part of the plan a risk register has been established and will be updated at least annually. Systems or processes are in place to mitigate the risks faced by the Charity and responsibility for risks is allocated accordingly to ensure that required actions are implemented to manage all identified risks. Key risks include the loss of core funding, unforeseen changes in national/regional policies and priorities and lack of engagement from key partners. These risks are mitigated through the ongoing engagement with funding partners, national networks and other CSPs and effective performance management to ensure that key targets continue to be achieved annually to the satisfaction of funders.

## **West Yorkshire Sport Trustees' Report**

### **Objectives and Activities**

The objects of West Yorkshire Sport as set out in the Articles of Association are

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/or the provision of facilities for the playing of sport,
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity
- The advancement of good health, and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons

### **Delivering Public Benefit**

The objects above are the key charitable aims of WYS and fall within the recognised descriptions of charitable purposes in the Charities Act 2006 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Aims and Achievements.

In setting these objects the Board of Trustees of WYS have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

### **Aims and Achievements**

A key role of WYS is that of coordination of the infrastructure for community sport across the sub-region. A range of multi-agency planning and delivery groups are in operation across West Yorkshire which WYS officers are responsible for leading and facilitating. Improvements in efficiency and quality of service are gained through joint working, sharing knowledge and creating innovation throughout the community sports sector. At a local level WYS has continued to support each of the districts' Community Sports Networks (CSNs) aiming to provide a more coordinated approach to local delivery. Effects of this approach can be seen, for example, through the Olympic legacy activity and programmes in each of the districts.

In the last year WYS has been involved in a number of projects funded largely by Sport England. Some of the projects below commenced before the incorporation of the company and were managed by West Yorkshire Sport in its previous guise as a partnership of the local authorities. Most of the projects run across financial years so the information below only includes performance to date which may mean that the targets are yet to be achieved.

The **Sportivate** project is aimed at increasing participation in sport and activity in 14-25 year olds. This year the target was to achieve 3,000 more young people taking part in sport in West Yorkshire. At the end of year 1, 3,500 young people had taken part in new activity and been retained meaning that they attended 90% of sessions. The strategy for achieving targets included delivery of coaching sessions, increasing capacity in sports facilities and clubs and inspiring people to encourage friends to take part in sport together.

The **Running Project** is another programme with the objective of promoting physical activity for people in West Yorkshire. Key target is to have 3,248 new runners participating at least 30 minutes per week and this will be achieved by promoting running as an ideal way to get back into physical activity. Work will take place in partnership with the NGB and local running groups to promote the activity. To date a First Leader in Running Course has been delivered, a schedule of courses submitted and three steering groups held including representation from all delivery partners.

## West Yorkshire Sport

### Trustees' Report

**STARS** (Supporting Top Athletes Recognition Scheme) is a project aimed at helping talented athletes who live, study, work or train around the West Yorkshire area. Through the use of existing networks athletes are encouraged to improve abilities and achieve the necessary levels to attain further funding. This year the objective was to register 100 athletes in the scheme and by year end 101 had registered.

In the field of **Basketball** the aim was to increase participation of 16-19 year olds in clubs and recreational settings with a target of affiliating 1,400 people to England Basketball as players, coaches, referees, table officials and volunteers by May 2012. Sportivate sessions linked to local clubs have encouraged new players to try basketball with IM Basketball and Ball Again sessions supporting recreational players to participate. By year end 1,156 people were affiliated to England Basketball including 60 coaches, 41 referees, 43 table officials and 168 volunteers.

Disability sport forms a key element of the work of WYS and three linked projects have been taking place in 2011/12. **P2P** (Playground 2 Podium) is a project identifying talented young disabled athletes across the sub region and providing performance pathways to support progression to their desired potential. Promotion of appropriate local participation in athletics, boccia, football, swimming, table tennis and wheelchair basketball has taken place and a County Athlete Assessment Day (CAAD) took place in May 2011 where National Governing Bodies (NGBs) assessed participants and made recommendations on continued participation.

The **DfE Disability** project aims to ensure there is a link between P2P and the School Games to coordinate continued participation opportunities for young disabled people in sport. Objectives included working with 4 NGBs, identifying 1 club per sport with an expertise in sport for disabled people and delivering a minimum of 2 talent assessment days for young disabled people. Work took place in athletics, cricket, table tennis and wheelchair basketball adding value to existing structures and club development grants were distributed to 'focus' clubs in partnership with NGBs. Four sport specific talent days have been planned to follow on from the CAAD day that is due to take place in May 2012.

The **School Games Event** provided a county wide festival programme for Level 3 competition. The aim was to provide opportunities for 3,000 young people to participate in events through work with the education network and NGBs. The Winter Games, Parallel Games, Sportshall Athletics and Trampoline events attracted 1,500 young people as participants. Planning is ongoing for the Summer Games programme.

**Coaching Development** is aimed at increasing the number of qualified, skilled and active coaches in West Yorkshire to support increased participation in sport. The strategy was to implement the WY Coaching delivery plan by working with NGBs, providing CPD opportunities and creation of a support network. The programme achieved registration of 1,350 coaches with Coaching WY and an education programme supported 380 coaches through 'Talent Coach Breakfasts' and a performance CPD programme. Guidance was produced for coaches in schools and two local coach registration schemes were also supported.

The **Sport Makers** project seeks to use the Olympics in London 2012 to inspire people to increase participation in sporting activities. The key objective is to have attracted 1,700 people to workshops each giving 10 hours of volunteering time by April 2013. The strategy for achieving the objective includes workshops in the local authorities, further and higher education and businesses. Marketing will take place through local BBC radio, the WYS network, case studies and a Sport Makers Ambassadors video. As at April 2012 the project has achieved 1,000 attendees at workshops and 300 Sport makers logging 10 hours of volunteering time.

**Community Games** is a programme designed to bring the magic of London 2012 to the communities of West Yorkshire. The main objective is to run 30 events in 2012 attracting 22,500 participants. Although still at a very early stage, a user guide has been produced for partners to inform them of the benefits and how they can get involved.

## West Yorkshire Sport

### Trustees' Report

In terms of **Communications** the aims of WYS are promotion of the activities of the organisation, partners and the wider network. Objectives include providing information and inspiration to anyone interested in sport and its benefits through the internet, press and partner communication channels. Between November and the end of March the website has been accessed by 21,000 people with 104,000 hits and 15 videos of events and interviews have been accessed 2,727 times through Youtube. Fortnightly bulletins are sent to 3,000 subscribers.

Work is continually taking place with **National Governing Bodies (NGBs)** to support them in fulfilling their 2009-13 plans in West Yorkshire. This included two West Yorkshire meetings between November and March at which there was representation from all 5 local authorities, 20 NGBs, Higher Education (HE) partners and WYS. The meetings linked NGBs into a Sport Maker deployment depot at an HE college with over 100 students enabling the NGBs to get hands on local experience of linking volunteering ready individuals to real placements in sport. From this WYS provided support to a Yorkshire Cricket Board club seminar offering support on funding, volunteering, marketing and promotion to over 20 clubs. WYS has also supported the Torch Relay and the England Hockey Nation campaign, chaired the West Yorkshire Dance hub and been part of the assessment panel for the Yorkshire RFL capital investment 2012 funding.

This year saw the final year of the Volunteer in Sport project aimed at increasing the number of, and support for sports volunteers. Through the programme 1,372 people have been attracted to sports volunteering, strengthening the capacity of the voluntary sports sector.

The impending London Olympics is obviously having a significant impact on WYS as it seeks to create a legacy of greater sports participation. A legacy framework was agreed in West Yorkshire in 2008 and its focus has accelerated greatly as the games have approached. Many of the programmes and activities highlighted above are specific activities within the legacy programmes.

The position of WYS within the community sports sector is that of coordination, strategic planning and sports programme management. Its primary customers are those organisations that deliver sport directly to the consumer. The Business Plan aims to grow this role by defining services more clearly for the local sports sector.

#### Financial Review

Financial results for the year ended 31 March 2012 are shown in the Statement of Financial Activities on page 10 with the associated assets and liabilities set out in the Balance Sheet on page 11. Supporting notes to the Accounts are on pages 12 to 21 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the Statement of Recommended Practice and Reporting by Charities (SORP 2005) and the Companies Act 2006.

**Reserves Policy** – The Board of Trustees has agreed a three level policy for the management and retention of reserves as set out in the table below.

Level	Action	Amount
Critical – 3 months operating costs plus redundancy payments	At this point consideration needs to be given to winding up of the company	£124k
Optimal – Between 6 and 12 months operating costs plus redundancy payments	If 6 months level is reached then immediate action be taken to reduce operating costs and/or raise more income	£205k
Maximum – 12 months operating costs plus redundancy payments	No more than 12 months operating costs plus redundancy should be held in unrestricted reserves. Any additional funding should be invested in achieving the company's charitable objectives	£366k

## West Yorkshire Sport Trustees' Report

The final level of year end unrestricted reserves for 2011/12 was £466,689 of which £64,011 has been designated for specific projects on Coaching, Dance, Physical Activity and Basketball leaving an undesignated and unrestricted fund of £402,678. As 2011/12 has been a transition year with formation of the Company and Charity and the move to new office accommodation, the budget was prepared prudently with significant expenditure in mind. As some of the planned expenditure did not materialise in year the unrestricted reserves position does now exceed the maximum reserves level set out in the policy but this will allow investment in achieving charitable objectives in 2012/13.

**Principal Funding Sources** – Sport England is the key funder for the CSPs providing core funding of £200,000 annually to WYS and also supporting a number of the projects highlighted earlier in the report. WYS also received £45,000 from the Youth Sports Trust in 2011/12 to support the DfE Disability project and Change for Life programme that will commence in the new financial year. The five local authorities also provide core funding of £60,000 per year and WYS works closely with those authorities on delivery of projects throughout the year.

Sport England has reviewed its strategy to 2017 and has placed CSPs as a key component to ensure the strategy is delivered at a local level. Whilst this is good news for WYS in giving some security in the medium term, the company is determined to widen its income streams in the future to ensure it is not over-reliant on one source of funding.

### Fundraising

WYS does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy to support the aim of improving sustainability in future years.

### Future Plans

The West Yorkshire Sport Business Plan sets out the strategic aims and objectives for the period April 2012 to March 2015. One of the key aims is the retention of its core business as a coordinating agency for sport and recreation across the county delivering on the Sport England contract. However, alongside this aim is the need to make the organisations more sustainable through broadening the funding base to ensure the Charity does not remain over-reliant on Sport England funding and government policy. An annual service plan will be drawn up that includes specific targets for the programmes being run by West Yorkshire Sport. Many of the programmes detailed earlier in the report will continue to run in 2012/13 and beyond and efforts will be concentrated on achieving targets in those areas where performance has not yet reached the required levels.

### Auditors

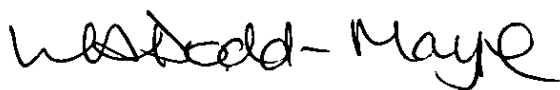
Naylor Wintersgill were appointed as the charitable company's auditors during the year 2011/12.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) and the Companies Act 2006.

### Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 17 July 2012 and signed on its behalf by



Lisa Dodd-Mayne  
Trustee



## **West Yorkshire Sport**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of West Yorkshire Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

## **Independent Auditors' Report to the Trustees of West Yorkshire Sport**

We have audited the financial statements of West Yorkshire Sport for the period ended 31 March 2012, set out on pages 10 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

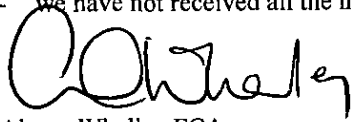
## **Independent Auditors' Report to the Trustees of West Yorkshire Sport**

*continued*

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit



Alison Whalley FCA  
Naylor Wintersgill Limited  
Senior Statutory Auditor

17 July 2012

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Naylor Wintersgill Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# West Yorkshire Sport

## Statement of Financial Activities (including Income and Expenditure Account) for the Period Ended 31 March 2012

		Unrestricted Funds	Restricted Funds	Total Funds 13 May 2011 to 31 March 2012
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	489,812	654,474	1,144,286
Activities for generating funds	4	20,320	-	20,320
Total incoming resources		<u>510,132</u>	<u>654,474</u>	<u>1,164,606</u>
<b>Resources expended</b>				
Charitable activities	5	165,869	373,701	539,570
Governance costs	5	9,000	-	9,000
Total resources expended		<u>174,869</u>	<u>373,701</u>	<u>548,570</u>
Net income before transfers		335,263	280,773	616,036
<b>Transfers</b>				
Gross transfers between funds		131,426	(131,426)	-
<b>Reconciliation of funds</b>				
Total funds carried forward		<u>466,689</u>	<u>149,347</u>	<u>616,036</u>

All incoming resources and resources expended derive from continuing activities

The notes on pages 12 to 21 form an integral part of these financial statements

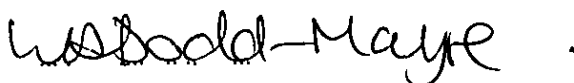
**West Yorkshire Sport (Registration number: 07633990)**

**Balance Sheet as at 31 March 2012**

<b>31 March 2012</b>			
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	10	170,657	
Cash at bank and in hand		<u>610,428</u>	
			781,085
<b>Creditors: Amounts falling due within one year</b>	11		<u>(165,049)</u>
<b>Net current assets</b>			<u>616,036</u>
<b>Net assets</b>			<u>616,036</u>
<b>The funds of the charity</b>			
<b>Restricted funds in surplus</b>			149,347
<b>Unrestricted funds</b>			
Unrestricted income funds			<u>466,689</u>
<b>Total charity funds</b>			<u>616,036</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Board on 17 July 2012 and signed on its behalf by



Lisa Dodd-Mayne  
Trustee

## **West Yorkshire Sport**

### **Notes to the Financial Statements for the Period Ended 31 March 2012**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, amended 2008, applicable accounting standards and the Companies Act 2006

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes

Further details of each fund are disclosed in note 14

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement

Income derived from events is recognised as earned (that is, as the related goods or services are provided)

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

##### **Governance costs**

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**2 Voluntary income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 13 May 2011 to 31 March 2012 £
<b>Grants</b>			
Grants - note 3	488,512	654,474	1,142,986
Other income	1,300	-	1,300
	<u>489,812</u>	<u>654,474</u>	<u>1,144,286</u>

**3 Grants receivable**

	Unrestricted Funds £	Restricted Funds £	Total Funds 13 May 2011 to 31 March 2012 £
Kirklees Council	379,103	245,923	625,026
Sport England	100,000	370,480	470,480
County Sports Partnership	3,324	-	3,324
Youth Sport Trust	23,820	-	23,820
England Basketball	6,085	14,251	20,336
	<u>488,512</u>	<u>654,474</u>	<u>1,142,986</u>

The grants above from Kirklees Council include the transfer of funds and balances that were held on behalf of West Yorkshire Sport in its previous guise as a partnership of the five local authorities in West Yorkshire and do not represent actual grant funding from the Council. As the service was hosted by Kirklees Council, the financial systems and banking facilities of the Council were utilised until the formation of the West Yorkshire Sport company. The figures above represent funding transferred to the new company during 2011/12 including reserves balances accrued over a number of years.



**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**4 Activities for generating funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 13 May 2011 to 31 March 2012 £
Consultancy, Coaching and Courses	20,320	-	20,320

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**5 Total resources expended**

	Sports Activities and Facilities	Governance	Total
	£	£	£
<b>Direct costs</b>			
Other direct costs	298,614	-	298,614
Employment costs	149,573	-	149,573
Establishment costs	1,599	-	1,599
Office expenses	1,306	-	1,306
Subscriptions and donations	1,805	-	1,805
Equipment hire	683	-	683
Sundry and other costs	41,075	-	41,075
Travel and subsistence	537	-	537
Advertising and promotion	9,550	-	9,550
	<u>504,742</u>	<u>-</u>	<u>504,742</u>
<b>Support costs</b>			
Employment costs	390	-	390
Establishment costs	5,096	-	5,096
Office expenses	25,471	-	25,471
Printing, posting and stationery	1,704	-	1,704
Travel and subsistence	1,839	-	1,839
Auditors' remuneration	-	7,530	7,530
Legal and professional costs	-	1,470	1,470
Bank charges	328	-	328
	<u>34,828</u>	<u>9,000</u>	<u>43,828</u>
	<u>539,570</u>	<u>9,000</u>	<u>548,570</u>

Included in the auditors' remuneration is £4,500 audit fees and £3,030 for other services

**6 Trustees' remuneration and expenses**

No travel expenditure was paid to the trustees during the year. None of the trustees receive remuneration or other benefit from their work with WYS.

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**7 Net income**

Net income is stated after charging

	13 May 2011 to 31 March 2012
	£
Hire of other assets - operating leases	797
Auditors' remuneration - audit services	4,500
	<u>4,500</u>

**8 Employees' remuneration**

The average number of persons employed by the charity (including trustees) during the period was as follows

	13 May 2011 to 31 March 2012
	No
Charitable activities	10
	<u>10</u>

The aggregate payroll costs of these persons were as follows

	13 May 2011 to 31 March 2012
	£
Wages and salaries	122,776
Social security	10,011
Other pension costs	17,176
	<u>149,963</u>

**Senior employees**

During the period, the number of senior employees who received emoluments falling within the following ranges was

	13 May 2011 to 31 March 2012
	No.
£60,000 - £70,000	-
	<u>-</u>

During the period, defined contribution pension contributions on behalf of these staff amounted to £17,176

**9 Taxation**

The company is a registered charity and is, therefore, exempt from taxation

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**10 Debtors**

	<b>31 March 2012</b>
	<b>£</b>
Trade debtors	29,487
Other debtors	13,837
Prepayments and accrued income	127,333
	<u>170,657</u>

**11 Creditors. Amounts falling due within one year**

	<b>31 March 2012</b>
	<b>£</b>
Trade creditors	50,587
Taxation and social security	34
Other creditors	1,518
Accruals and deferred income	112,910
	<u>165,049</u>

Other creditors represents pensions payable at the year end amounting to £1,518

Creditors amounts falling due within one year includes deferred income

	<b>31 March 2012</b>
	<b>£</b>
Amount deferred in the period	29,250
As at 31 March 2012	<u>29,250</u>

**12 Members' liability**

All the trustees are members of the company and guaranteed to contribute £10 in the event of a winding up of the Charity

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**13 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company

**Related party transactions**

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees. During 2011/12 WYS paid £4,086 to Coachwise, a company offering expertise in sports education and membership programmes, of which, David Gent is a Non Executive Director. Payments were made for the provision of coaching workshops in West Yorkshire and were in line with the Financial Procedure Rules for WYS. A payment of £500 was made to Sports Aid Yorkshire & Humberside, of which David Gent is also a Director. This payment was for event tickets and included £375 that was reclaimed from other CSPs.

## West Yorkshire Sport

### Notes to the Financial Statements for the Period Ended 31 March 2012

*continued*

#### 14 Analysis of funds

	Incoming resources	Resources expended	Transfers	At 31 March 2012
	£	£	£	£
<b>Designated Funds</b>				
Coaching Courses	-	-	19,455	19,455
Dance	-	-	300	300
Physical Activity	-	-	40,000	40,000
Basketball	-	-	4,256	4,256
	-	-	64,011	64,011
<b>General Funds</b>				
Unrestricted income fund	510,132	(174,869)	67,415	402,678
<b>Restricted Funds</b>				
Sportivate	312,500	(143,003)	(93,761)	75,736
Sport Makers	60,707	(23,247)	(5,718)	31,742
Visco	119,497	(119,497)	-	-
Coaching	40,000	(16,517)	(23,483)	-
Dance	-	-	-	-
School Games	30,639	(30,639)	-	-
Running Project	11,061	(11,061)	-	-
Basketball	14,250	(16,663)	2,413	-
Change for Life	23,820	-	-	23,820
Physical Activity	-	-	-	-
DfE Disability	22,000	(3,951)	-	18,049
Children and Young People	20,000	(9,123)	(10,877)	-
	654,474	(373,701)	(131,426)	149,347
	1,164,606	(548,570)	-	616,036

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in the furtherance of the objects of the charity

Restricted funds are subject to specific conditions by donors as to how they may be used

#### Restricted Funds

Restricted funds are for various sports activities as described in the title of the funds

#### 16 Transfers

Funds have been transferred from general to designated funds for ring-fenced amounts to be used on the activities specified in the fund title

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Period Ended 31 March 2012**

*continued*

**17 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 31 March 2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	555,977	225,108	781,085
Creditors Amounts falling due within one year	<u>(89,288)</u>	<u>(75,761)</u>	<u>(165,049)</u>
Net assets	<u><u>466,689</u></u>	<u><u>149,347</u></u>	<u><u>616,036</u></u>